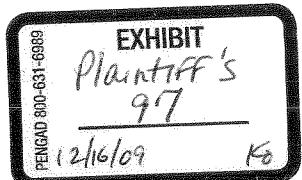


EXHIBIT 97

PLAINTIFFS' EXHIBITS 000321



From: Richard Dowling
Sent: Tuesday, December 18, 2007 10:34 AM
To: Bharat Patel <bpatel@actavis.com>; Apurva Patel <apatel@delta hf..com>
Cc: Eric Cardona <ecardona@delta hf..com>; Chris Young <cd755177-6fb9348-852570ba-49331c@delta hf..com>
Subject: new punches Digoxin

As part of the corrective action for investigation number 07-093 for Digoxin double tablets, I am going to state that we will buy a complete set of lowers and dies for both strengths of Digoxin that will be dedicated and not used for any other products. It is possible the tablet stuck to the punch and was double compressed.

In addition, we should immediately do the same for the 3 strengths of [REDACTED] right away.

In the long run, the lower punches and dies will last longer if they are dedicated and not used for multiple products, and we won't have to delay set-ups because the lowers or dies needed are in use and not available.

Please comment.

Rick